G. R. S. IX-5]

Previous references.

S. M. 434-17 Pt. 14.

1917-18

(S.F.)

File No. 240-17

Serial Nos. 1 & 2

Later references.

S.F 240-17 Pt 3 & 4.
S.F 140-20-Pt 2

S.F 98-18 Pt 1-3 & Pt. WW 18
" 79-18 & 345-B 7 Feb 1914
" 63-19 & 287-40 B Dec 1919
7-28-8, 61, 68, 84, 98, 103

GENERAL AND REVENUE SECRETARIAT.

S.17

Serial Nos. 1 & 2

Part B for July 1918.

SUBJECT.

Training of two graduates of the Comptroller's office in commercial Audit work—

S.G 2.

Do

The Comptroller

No M 58 dated 4-7-1918

Approves his proposal.

W D 88—GPB—50,000—24-7-18

M. Parthasarathi retired
8-7-1918.

GENERAL AND REVENUE SECRETARIAT.

(GF)

NOTES.

GF File No. 240-17

FILE HEADING.

Training of two graduates of the comptroller's office in Commercial Audit work.

From

No.	Dated	Received

Diary No.	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

ATO

NOTES—First Sheet.

WD 1232—GPB—20,000—18-11-16

G.R.S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

S.&A. 3605

1. Letter No 1161 S 8th March 18 from the Comptroller was dealt with in Branch V. The present communication may therefore be transmitted to that Branch

13.6.18

2. I think this is a case relating to Compliments and as such the papers should have been primarily dealt with in this branch.

3. If Br V has no objn the necessary minute and letter can be taken here. The B.A. himself has sent to this branch

U/S Br V with compliments.

14/6/18

4. No objection. Send this to Br II with previous papers.

GRSM.592

5. Previous papers have been sent to Br II

U/S II Take action

A.S. 18/6.

II Action completed U/S 14/6/18

N. B.—Should routine notes be written on small slips, the notes must be copied or slips pasted on this form.

To. BTV

1. Please state the no + date on which the previous papers were sent to BTH

TCR
15/6.

[redacted] 17/6.

(4

G. R. S. III-2j

General and Revenue Secretariat.

97 File No. 2200 of 1917.

Serial No.	
1	From the Comptroller. No. 91 dt 10-6-18. States that in connection with the question of training of two graduates of his office in the commercial work, he addressed 4 firms of whom 3 have consented to take apprentices and that of these the terms offered by Messrs Batliboi & Purohit are fair but that the period of training proposed is rather long, suggests that the graduates may be required to pass the Govt of Bombay Diploma Examination in Accountancy & that they be apprenticed, one to Messrs Batliboi & Purohit & the other to Messrs Aiya & Co. for one year for learning practical work and says that if the proposals are approved, he would consult the two firms as regards the fees they would charge for an apprenticeship of only one year. (2) The questions regarding the selection of graduates for the training and of the preliminary course they should undergo prior to practical training had been dealt in G.R. No. 12128/Gen 434-17-8 & 6170528/.

XSqV.

NOTE—Contn. sheet.

G. R. S. III-2j

General and Revenue Secretariat.

Gf. File No. 240 of 1917.

Serial No.

Gfm 434-17-14 dy 6. 3. 1918 & 8. 6. 1918 respectively. In para 2 of the latter order the Comptroller is requested to submit further detailed proposals for the practical training of the examination, the graduates should undergo. 11 The men selected are Messrs S. Ramanuja Iyengar & M K Sampathkumar. Subd for orders

18/6. 12 The compln proposals maybe approved.

13. Draft Yandy may be put up for consideration.

18. 21.6.cd.

14. Subd with draft 21/6.

M. 17

M. necessary)

15 Cd

18 7/7/18

3/7

16. Issue 18 3/7

P.D.10

Rect. 21.6.

48 43 3/7/18

NOTE—Contn. sheet.

(6

G. R. S. III-2)

General and Revenue Secretariat.

S. P. File No. 2460 of 1917.

Serial No.	
2	To The Comptroller to Govt.— Fl no 58 & 4-7-18. Approve the proposal in fl 1.

NOTE—Contn. sheet.

D3362 ... 7

Proceedings of the Government of His Highness
the Maharaja of Mysore.

R e a d :-

Government Order No. G.12128/G.M.434-17-8 dated 8th March 1918 deputing Messrs. B. Rammuja Iyengar and M.K. Sampath Iyengar for training in the work of Commercial Accounts and -- Audit for the Subordinate Service.

2. Letter No. L.A.D. 1161 dated 9th March 1918 from the Comptroller to Government, submitting proposals for the course of training to be undergone by the said two young men, and the pay to be given to them.

O r d e r No.

Dated Bangalore, the June 1918.

Government are pleased to approve of the Comptroller's proposals made in the above which are as follows :-

(1) The two men will be relieved of their present duties and placed on probation for training in Commercial Accounts and Audit. They will be required to acquire the general qualifications necessary for the Subordinate Account Service, besides - specialising in Commercial Accounts. Towards this end they will be made to work for about 6 months in the Comptroller's office, during which period they will acquaint themselves generally with the system of Government Accounts in all the branches and they will also be associated with the Commercial Auditor to enable them to get a fair knowledge of the nature of the Government Commercial and Industrial concerns and the system of accounts and audit re-

lating

relating thereto.

(ii) After the preliminary training on ~~sk~~ the above lines they will undergo a course of practical training for a period of about six to twelve months under a recognised Commercial Accountant or firm of Accounts having a large and varied professional practice in Bombay or elsewhere.

(iii) The pay of these men will be fixed at Rs. 75/- per mensem during their preliminary training in the Comptroller's office, which will be raised to Rs. 100/- per mensem while they undergo practical training under professional men elsewhere.

(iv) Their pay and prospects after their training is completed will be settled generally on the lines of those of the Subordinate Account Service.

2. The Comptroller is requested to submit to Government further detailed proposals for the practical training to be given to them under professional men and the examinations which they should be required to pass.

for Chief Secretary to Government.

To

The Comptroller to the Government of Mysore.
The Secretary to Government, Departments of Education and Agriculture in Mysore.
The Director of Industries and Commerce in Mysore.
The Secretary, Mysore Economic Conference.

Copy to Branch II

CPO.

D 3605

G7 240-17-1

Please address all future communications to the Comptroller to the Govt. of H.H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. I.A.D. 91. Enc. Five.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 10th ~~19~~ June 1918.

65501

GEN. & REV. B.
12 JUN 1918

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

C.S. Balasundram Iyer, Esq., B.A.,
....., ESQ.,
Chief *Secretary to the Government of Mysore,*
Bangalore.
.....~~*Department.*~~

SIR,

In continuation of this office letter No. 1161 dated 8th March 18 re: the training of two graduates for Commercial Audit work, I have the honor to state that out of four firms addressed, three have consented to take apprentices and given them the requisite training (Vide copies of this office letter and their replies enclosed). I consider the fee demanded by Messrs: Billimoria and Co., and Ferguson and Co., heavy and the period of training proposed by them too long. Messrs: Batliboi and Purohit's terms seem to be fair, but the period of training proposed Viz., two years is rather long. I would therefore suggest that the two graduates may be required to pass the Government of Bombay Diploma Examination in Accountancy and that they be apprenticed - one to Messrs: Batliboi and Purohit and the other to Messrs Aiyar and Co., for a period of one year for learning practical work.

If Government approve of this proposal, I shall consult the two firms as regards the fees they would charge for an apprenticeship of only one year.

I have the honor to be,
Sir,
Your most obedient servant,

MT/10-6.

Comptroller.

10.6.18

(2

Copy of letter No. 17/ I.A.D Dated 6th May 1918 from the Comptroller to the Government of His Highness the Maharaja of Mysore to Messrs: Batliboi and Purohit, Bombay,

" S.S. Engineering and Co., Bombay.

" S.B. Bilimoria and Co., Bombay.

" A. F. Ferguson and Co., Bombay.

.....

With a view to giving a course of practical training in Commercial Accounts and audit to some members of the Accounts Department of the Mysore State, it is proposed to depute one or two graduates working in my office to Bombay, and to require them to undergo a course apprenticeship. I shall be obliged by your kindly intimating to me the terms on which you take apprentices and the period ~~actually~~ usually required for a full course of practical training.

C O P Y

For Superintendent, Records Section,
Comptroller's Office.

MT/10-6.

(3

We are obliged by your kind enquiry, dated the 6th Instant., re our terms of apprenticeship for a course of practical training in Accounts and Auditing. We regret, the letter has remained unanswered as both the principals had been out of Bombay these three weeks.

In reply please note that, in our opinion, in order to get a thorough insight into the various intricacies of Accounting and Auditing, two years would be the minimum period necessary. The premium charged by our firm for such training is Rs. 500/- a year.

We need not tell you that in case any candidate from your State is deputed to undergo a course of apprenticeship in our office, our Mr. Batliboi will take a personal interest in him and will see that he gets the best training available.

Copy

For Superintendent, Records Section,
Comptroller's Office.

MT/10-6

(4

Copy of letter dated 18th May 1918 from Messrs. S.B. Billimoria and Co., Bombay to the Comptroller of Mysore Bangalore.

.....

Adverting to our letter of the 10th instant, we have to state that a period of three years will be enough for a full course of practical training in the case of graduates from your office. With a view to have connection with the Mysore State, we shall be glad to train the graduates you may be pleased to - - depute.

We are connected with almost all the leading business houses and Banks in this Presidency. We are, as you may be aware the Auditors of the Bank of Bombay, , the Bank of India, the Tata Industrial Bank, the Oriental Government Security Life Assurance Company, and most of the concerns of the Tatas, Sassoons and others. We are also frequently appointed liquidators of Companies and are assisting Government to ~~wound~~ wind up Enemy Firms. Besides we have an extensive professional practice in the Bombay High Court where we are called in as experts. We also conduct a good deal of Government work which at times is of a confidential nature. We would therefore insist upon strict discepline and absolute secrecy and unblemished character from our establishment. Further we cannot pay attention to apprentices unless and until they have a desire to learn and do credit to the firm they are employed in.

If the State is kind enough to accede to these, we shall be glad to take up two graduates from your office as apprentices for a premium of Rs. 2,500/- for each.

COPY

For Superintendent, Records Section,
Comptroller's Office.

MT/10-6.

(5

Copy of letter Dated 16th May 1918 from Messrs: Sorab S. Engineer and Co., Ahmedabad to the Comptroller of Mysore, Bangalore.

.....

Your letter of the 6th instant has been redirected to me by my Bonbay Office. In connection with your enquiry please note that for the present there is no room in my office for any more apprentices. I have got about five of them. I trust you will excuse me the delay as I was on my up-country audits.

Thanking you very much for your kind enquiry.

C O P Y

For Superintendent, Records Section,

MT/10-6. Comptroller's Office.

Copy of letter dated 13th May 1918 from Mrssrs: A.F. Ferguson and Co., Bombay to the Comptroller of Mysore, Bangalore.

.....

Dear Sir,

We are in receipt of your enquiry of the 6th Instant and note with interest your proposal to depute one or two graduates at present working in your office , to Bombay in order that they may undergo a course of practical training in accounts and auditing. We shall be glad to take three nominees on the following terms:-

1. The period of training to be for 2 or 3 years.

2. The premium for the former Rs. 1,500/- in advance and for the latter is Rs. 2,000/-.

3. The office hours are from 10-15 A.M. to 6 P.M. (with ½ hour off at midday for tiffin) and at certain seasons of the year occasionally 6,30 P.M.

4. Clerks may from time to time be required to proceed upcountry according to efficiency and usefulness, when second class fare will be allowed, Rs. 2-8-0 batta allowance per day and such other allowances as may be found necessary.

5. The divulgence of any information of which the clerks may become possessed in course of their service to any outsider renders them liable to instant dismissal and forfeiture of the premium.

6. No certificate of service will be given until the priod of training has been completed.

7. Fourteen days leave per year will be granted after the completion of year's service with the Firm.

COPY.

For Superintendent, Records Section,

MT/10-6. Comptroller's Office.

G.R.S. 28]

File No. 47 2607-17

Serial No. 2.

Diary No. of letter replied to 2465

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.

( )

, the 7 V 191 .

Date of issue 4 July

Signed by [illegible]

Dy Secy

Govt. publication obtained proposals for the practical training to be given to the 2 probationers for Commercial audit and subsequently

READ—

Govt Order No G-17005-8/Gen 434-17-14 G.O. 1. 1918. appointing ~~the~~ requesting the completion of ~~that~~ Messrs B Ramanuja Iyengar and H. K Sampath Iyengar ~~selected for training in the Commercial & Audit~~ as

ORDER THEREON.—No.— And they having undertaken to pass

~~for the Subordinate Service should~~ after preliminary training in the Comptroller's office, undergo a course of practical training for 6 to 12 months

over.

SUBJECT.

under a recognised commercial Accountant or firm of Accounts in Bombay or elsewhere.

2) Letter No JA-Dg/8/10. 6. 1918 from the Comptroller ℰ proposing that the two graduates may be required to pass the Govt of Bombay Diploma Examination in Accountancy ℰ that they be apprenticed, one to Messrs Bathiboy ℰ Purohit ℰ the other to Messrs Aiyar etc for one year for learning practical work ℰ stating that if the proposals are approved, he would consult the two firms as regards the fees they charge for an apprenticeship of only one year.

Order Thereon Dra JL 58 dy 4 July/18 ines 3/7/18

The Comptroller's proposals are approved

MM

Dr & Secy 18/23-6-18.

To The Comptroller.

MM

Extra copy. 9

Proceedings of the Government of His Highness
the Maharaja of Mysore.

R e a d -

Government Order No. G.17005-8/Gm. 434-17-14 dated the 8th January 1918, requesting the Comptroller to submit to Government further detailed proposals for the practical training to be given to the 2 probationers for Commercial Audit and Accounts viz: Messrs. B. Ramanuja Iyengar and M.K. Sampath Iyengar and the examinations which they should be required to pass.

2. Letter No. T.A.D. 91 dated the 10th June 1918 from the Comptroller proposing that the two graduates may be required to pass the Government of Bombay Diploma Examination in Accountancy and that they be apprenticed, one to Messrs. Batliboi and Purohit and the other to Messrs Aiyar & Co., for one year for learning practical work and stating that if the proposals are approved, he would consult the two firms as regards the fees they charge for an apprenticeship of only one year.

O r d e r :- No. 2258 / 97240-17-2

Dated, Bangalore, the 4 July 1918.

The Comptroller's proposals are approved.

for Financial Secretary to Government.

To

The Comptroller to Government.

G.P.N.